BARS CHART OF ACCOUNTS								
			J. IAI	01	1.0000			
			WER					
		CONSTRUCTION PROJECT CHART OF ACCOUNTS				P. 1	of 2	
		CHARTO	F ACCO	UNTS				
Account Name	Acct #		CDBG	TSEP	DNRC Gran	t SRF	Loan	G.O. Bond
Balance Sheet:								
Cash	101000		Х	Х	х		Х	Х
Restricted Cash-								
Current Debt	102210						Х	?
Future Debt	102220						Х	?
Fixed Assets:								
Constr. In Progress	188000		Х	Х	Х		Х	х
Source of Supply	189100		Х	Х	х		Х	Х
Pumping Plant	189200		Х	Х	х		Х	Х
Treatment Plant	189300		Х	Х	х		Х	Х
Transmission &								
Distribution	189400		Х	Х	х		Х	х
General Plant	189500		Х	Х	х		Х	Х
DNRC Bonds (loan)	231200						Χ	
G. O. Bond	231100							?
Contributed Capital -								
Intergovernmental	260300		Χ	Х	Х			
Reserve for Revenue								
Current Debt	250300						Χ	
Reserve for Revenue								
Future Debt	2504000						Χ	
Unreserved Retained								
Earnings	272000		Х	Х	х		Х	Х
Community Developm	nent Block G	rant (CDBG)	Program	1		CDBG / NSP	Admin	istration Ma
Montana Department	of Commerc	e						2012